BYE-LAW NO 1 OF 2026

AKAMKPA LOCAL GOVERNMENT
CROSS RIVER STATE

LONG TITLE: A BYE-LAW TO MAKE PROVISIONS FOR THE SERVICES OF AKAMKPA LOCAL GOVERNMENT FOR THE YEAR ENDING 31ST DECEMBER, 2026 AND FOR THE MATTERS CONNECTED THERETO.

COMMENCMENET: 1st January, 2026

ENACTMENT: Be it enacted by Akamkpa Legislative Council as follows;

SEC 1:
ISSUANCE OF ₦3,943,229,361 FROM REVENUE FUNDS

The Director of Finance and supplies of Akamkpa Local Government may when authorized so to do by the Authority to Incur Expenditure (AIE) issued by the Chairman of Akamkpa Local Government during the year ending on the 31st day of December, 2026, the sum specified by the AIE, not exceeding in the aggregate, the sum of **Three Billion, Nine Hundred and Forty-Three Million, Two Hundred and Twenty-Nine Thousand, Three Hundred and Sixty-One Naira (₦3,943,229,361)** only being the total of the amount set out opposite the Heads of Expenditure set out in schedule 1.

SEC 2:
TRANSFER TO CAPITAL FUNDS:

The recurrent deficit of Seven Hundred and Ninety-Nine Million, Four Hundred and Ninety-Six Thousand, Four Hundred and Forty Naira (N799,496,440) only together with the sum of Thirty-Eight Million, Nine Hundred and Seventy-

Two Thousand, Seven Hundred and Nine Naira (N38,972,709) only representing Value Added Tax (VAT); Twelve Million, Five Hundred Thousand Naira (N12,500,000) only for Excess Crude; Three Hundred and Twenty-Eight Million, Four Hundred and Seventy-Nine Thousand, Three Hundred and Sixty-Five Naira (N328,476,365) only representing Exchange Rate Differential/Gain; Seventy-Five Million, Four Hundred and Sixty-Five Thousand, Seven Hundred and Eighty Naira (N75,465,780) for Government share of Forex; One Hundred and Thirty-Eight Million, Four Hundred and Seventy-Six Thousand, Three Hundred and Sixty-Six (N138,476,366) only representing share of Electronic Money Levy; Three Hundred and Forty-Three Million, Eight Hundred and Forty-Three Thousand, Two Hundred and Fifty-Five for share of Ecological Fund; One Hundred and Eight Thousand, Four Hundred and Sixteen Thousand, Three Hundred and Eighty-Four (N108,416,384) only representing share of Solid Minerals and Fifteen Million, Five Hundred and Fifty Thousand Naira (N15,550,000) for other capital receipts will be transferred to the capital funds of the local government.

SEC 3:
ISSUE OF N9,450,180,329 ONLY OUT OF CAPITAL FUNDS:

The Director of Finance and Supplies of Akamkpa Local Government when authorized to so do by the Chairman of Akamkpa Local Government during the year ending of 31st of December, 2026 may issue the sum specified by AIE in the aggregate, not exceeding the sum of Nine Billion, Four Hundred and Fifty Million, One Hundred and Eighty Thousand, Three Hundred and Twenty-Nine Naira (N9,450,180,329) only being the total sum of amount set out as capital expenditure in schedule 2.

SEC 4:
APPROPIRATION OF N3,943,229,361 (SCHEDULE 1) & N9,450,180,329 (SCHEDULE 2):

The said sum not exceeding in the aggregate the sum of Thirteen Billion, Three Hundred and Ninety-Three Million, Four Hundred and Nine Thousand, Six Hundred and Ninety Naira (N13,393,409,690) only shall be appropriated in the manner expressed in the relevant schedule.

SEC 5:
PROHIBITATION OF ISSUE AFTER 31ST DECEMBER, 2026:

No part of this amount mentioned in schedule 1 & 2 shall be disbursed out of the respective funds after the 31st day of December, 2026.

SEC 6:
CITATION

This By-Law may be cited as the Akamkpa Local Government Appropriation By-Law No 1 of 2026 and shall be deemed to have come into effect on the 1st of January, 2026.

AKAMKPA LOCAL GOVERNMENT COUNCIL
CROSS RIVER STATE

SCHEDULE I

RECURRENT EXPENDITURE

S/N	EXPENDITURE	AMOUNT ₦
1.	OFFICE OF THE CHAIRMAN	858,429,942
2.	OFFICE OF THE VICE CHAIRMAN	18,741,224
3.	OFFICE OF THE SECRETARY OF COUNCIL	13,454,498
4.	THE LEGISLATIVE	152,257,133
5.	HEAD OF LG ADMINISTRATION (HOLGAN)	39,813,148
6.	ADMINISTRATION DEPARTMENT	184,567,076
7.	INTERNAL AUDIT	7,945,254
8.	CLERK OF THE HOUSE	16,397,826
9.	FINANCE AND SUPPLY DEPARTMENT	148,885,782
10.	AGRIC & NATURAL RESOURCE DEPARTMENT	41,371,143
11.	BUDGET AND PLANNING DEPARTMENT	45,105,826
12.	EDUCATION DEPARTMENT	1,109,094,067
13.	INFORMATION DEPARTMENT	25,501,252
14.	YOUTH AND SPORTS DEPARTMENT	11,013,593
15.	HUMANITARIAN DEPARTMENT	25,219,925
16.	WORKS AND HOUSING DEPARTMENT	31,264,694
17.	TRANSPORTATION DEPARTMENT	11,927,636
18.	HEALTH AND SOCIAL SERVICES	397,606,189
19.	ENVIRONMENT AND SANITATION DEPARTMENT	20,947,620
20.	WATER AND HYGIENE DEPARTMENT	33,685,533
SUB TOTAL		**3,193,229,361**
BUDGET CONTIGENCY FOR RECURRENT EXPENDITURE		**750,000,000**
TOTAL RECURRENT EXPENDITURE		**3,943,229,361**

AKAMKPA LOCAL GOVERNMENT COUNCIL
CROSS RIVER STATE

SCHEDULE II

CAPITAL EXPENDITURE 2026

S/N	HEADS	ECONOMIC SECTOR	AMOUNT APPROPRIATED ₦
1.	10000	ECONOMIC SECTOR	2,113,883,478
2.	20000	SOCIAL SERVICES	2,217,273,325
3.	30000	ENVIRONMENT AND RELIGIONAL DEVELOP.	1,780,006,972
4.	40000	GENERAL ADMINISTRATION	1,738,269,600
TOTAL			**7,849,433,375**

STATUTORY DUCTIONS BY THE MINISTRY OF LOCAL GOVERNMENT

5.	32% CONTRIBUTION TO JOINT ACCOUNT	1,623,746,954
6.	CONTRIBUTION TO CROSS RIVER STATE RESERVED FUNDS	12,000,000
7.	BUDGET CONTIGENCY FOR RECURRENT EXPENDITURE	750,000,000
GRAND TOTAL		**9,450,180,329**

AUTHENTICATION

THIS PRESENTED IMPRESSION HAS BEEN CAREFULLY COMPARED BY ME WITH THE BILL WHICH HAS BEEN PASSED BY THE AKAMKPA LEGISLATIVE COUNCIL AND FOUND BY ME TO BE THE TRUE AND CORRECTLY PRINTED COPY OF THE BILL

ADIGEB THERESA U.
CLERK OF LEGISLATURE
AKAMKPA LEGISLATIVE COUNCIL

I ASSENT

HON. (OPHOT) FELIX AKPOSI
CHAIRMAN
AKAMKPA LOCAL GOVERNMENT

DATED AT AKAMKPA THIS 30th **DAY OF** JANUARY **2026**